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**DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **SOUND ABSORBING MATERIAL**; an International application for a letter of patent is filed on November 27, 2003 with the International Application No. PCT/JP2003/015143, and an application for a national stage of USA is attached herewith;

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

Priority  
Claimed

No.: Country: Date Filed:

No

POWER OF ATTORNEY: I hereby appoint the following agents and/or attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith (if this application is assigned, I acknowledge that the appointed individuals do not represent me, and that instead they represent the assignee): Yasuo Muramatsu, Registration No. 38,684, and Hideki Muramatsu, Registration No. 45,577.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: **Yoshihiko Ota**

Inventor's signature Yoshihiko Ota

Date September 1, 2006

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Full name of second inventor: **Hiroki Sato**

Inventor's signature ✓ Hiroki Sato

Date Sep. 1, 2006

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